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werist of each and every county in which he, she or they shall so peddle or hawk, goods, wares or merchandise or jewelry, the sum of ten dollars on every cart, waggon or other vehicle employed in the transportation of the said goods, wares or merchandise; Provided, that should two or more persons employ one cart, waggon, or other vehicle, to transport their goods, wares or merchandise, each and every of them shall pay the aforesaid tax on the said cart, waggon or other vehicle by them employed; nor shall any thing in this act be construed to authorise two or more persons, under the pretence of being parts ners in trade, to hawk or peddle goods, wares or merchandise under the same licence-which tax shall be accounted for by the sheriff in like manner as other taxes; and on paying such tax, and obtaining a receipt therefor, such person shall be authorized and permitted to peddle or hawk goods, wares or jewelry, as aforesaid in such county and no other, for the term of one year thareafter, and every person who shall peddle or hawk goods, wares or merchandise, not the growth, or manufacture of this state, except vegitables, and other articles of provisions of the produce of the United States, on any navigable stream in this state, shall pay the sheriff of each and every county, in which he shall so hawk or peddle, twenty five dollars, as a tax to the state, to be levied and accounted for as above, and on payment thereof shall be authorized and permitted to peddle and hawk goods as aforesaid in such county and no other for the term of one year thereafter; and each and every person who shall hawk or peddle in any county without having previously paid the tax \$200. thereon, and having obtained a licence as hereinafter directed, or who shall refuse or neglect upon request of the sheriff or his lawful deputy, or any justice of the peace, to shew a licence therefor, shall be liable to forfeit two hundred dollars to be collected by the sheriff of the county where such offence shall be committed, by distress, and sale of the property of such delinquent, and to be applied, one half to the use of the state, and the other half to the use of the sheriff; Provided, nevertheless, that nothing in this act contained shall intend to tax persons who sell books only.

XVII. And be it further enacted, That the Comptroller shall issue to the respective sheriffs, blank licences to hawk and peddle goods, within this state, who shall upon application of any person or persons desirous to hawk and peddle goods countersign Mode of isand issue the same to the persons so applying, upon his paying suing licens the taxes hereby imposed, and that all licences so issued by the ces. Comptroller, and delivered to any sheriff, shall stand as a charge against said sheriff for the amount of said licences; and the sheriff shall be entitled in the settlement of his public accounts to a credit for all licences not issued and countersigned which he shall return to the Comptroller, and that the Comptroller shall issue and deliver to the members of the General Assembly, to be delivered to the respective sheriffs, not less than twenty licences for each county before the rise of the General Assembly;

Penalty